

## AMENDMENTS TO THE CLAIMS

Please replace all prior versions and listings of claims in the application with the listing of claims as follows:

### Listing of Claims

1. -15.(Canceled)

16. (Currently Amended) A computer system comprising:

a processor coupled to a memory comprising instructions to configure the processor to:

determine a first sensitivity value of a portfolio to underlying market conditions;

determine an immunizing instrument based on a stored database of accounting rules characterizing changes in value of the immunizing instrument as subject to accounting as earnings;

execute a trade in [[an]] the immunizing instrument having a second sensitivity value substantially equal in magnitude and opposite in value of the first sensitivity value; [[and]]

determine a qualifying instrument based on the stored database of accounting rules characterizing changes in value of the qualifying instrument as subject to accountings as other comprehensive income (OCI); and

execute a trade of [[a]] the qualifying instrument having a third sensitivity value substantially equal to the first sensitivity value, thereby reducing earnings volatility in a derivative account, wherein a change in mark-to-market value of the derivative account is accounted for through quarterly earnings.

17. (Canceled)

18. (Previously Presented) The system of claim 16 wherein the underlying market conditions comprise price and rate conditions.

19. (Previously Presented) The system of claim 16 wherein where the first, second and the third sensitivity values comprise notational amount values.

20. (Previously Presented) The system of claim 16 wherein where the first, second and the third sensitivity values each comprise composite values and each of said sensitivity values is based on different plurality of financial instruments.

21. (Previously Presented) The system of claim 16 wherein at least one of the sensitivity values is expressed as a schedule of forward notional amounts.

22. (Previously Presented) The system of claim 16 wherein the instructions to trade in the immunizing instrument comprise instructions to transact an at-the-market purchase establishing a long position in a first trading instrument.

23. (Previously Presented) The system of claim 22 wherein the instructions to trade in the qualifying instrument comprise instructions to transact an at-the-market fixed price sale establishing a short position in a second trading instrument.

24. (Previously Presented) The system of claim 23 wherein the first trading instrument comprises a plurality of different constituent financial instruments.

25. (Previously Presented) The system of claim 16 wherein the portfolio, the immunizing instrument, and the qualifying instrument are related to a same commodity.

26. (New) A processor-implemented method for reducing earnings volatility in a derivative account, comprising:

determining a first sensitivity value of a portfolio to underlying market conditions;

determining by a processor an immunizing instrument based on a stored database of accounting rules characterizing changes in value of the immunizing instrument as subject to accounting as earnings;

executing a trade in the immunizing instrument having a second sensitivity value substantially equal in magnitude and opposite in value of the first sensitivity value;

determining by a processor a qualifying instrument based on the stored database of accounting rules characterizing changes in value of the qualifying instrument as subject to accountings as other comprehensive income (OCI); and

executing a trade of the qualifying instrument having a third sensitivity value substantially equal to the first sensitivity value, thereby reducing earnings volatility in a derivative account, wherein a change in mark-to-market value of the derivative account is accounted for through quarterly earnings.

27. (New) The method of claim 26 wherein the underlying market conditions comprise price and rate conditions.

28. (New) The method of claim 26 wherein where the first, second and the third sensitivity values comprise notational amount values.

29. (New) The method of claim 26 wherein where the first, second and the third sensitivity values each comprise composite values and each of said sensitivity values is based on different plurality of financial instruments.

30. (New) The method of claim 26 wherein at least one of the sensitivity values is expressed as a schedule of forward notional amounts.

31. (New) The method of claim 26 wherein the instructions to trade in the immunizing instrument comprise instructions to transact an at-the-market purchase establishing a long position in a first trading instrument.

32. (New) The method of claim 31 wherein the instructions to trade in the qualifying instrument comprise instructions to transact an at-the-market fixed price sale establishing a short position in a second trading instrument.

33. (New) The method of claim 31 wherein the first trading instrument comprises a plurality of different constituent financial instruments.

34. (New) The method of claim 26 wherein the portfolio, the immunizing instrument, and the qualifying instrument are related to a same commodity.